Is this your method of handling waste, fraud and abuse?

Wise up and apply Management Controls!

98th Area Support Group
Directorate of Resource Management
Management Control Program (MCP)

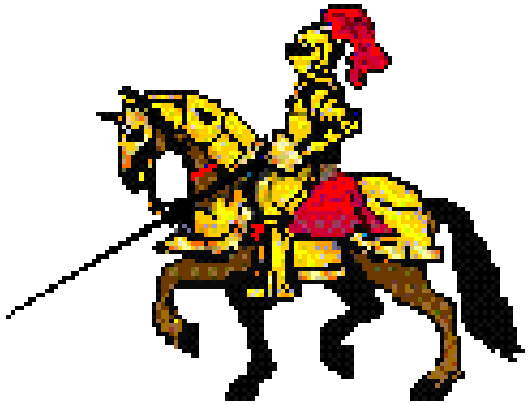
OVERVIEW

- INTRODUCTION
- VIDEO
  - MANAGEMENT CONTROLS:
    "A ROAD MAP TO STEWARDSHIP"
- 98th ASG PROGRAM EXECUTION
  - EVALUATION PROCESS
  - MATERIAL WEAKNESS REPORTING
  - RECORD KEEPING
- SUMMARY

98th Area Support Group
Directorate of Resource Management
Management Control Program (MCP)

MANAGEMENT CONTROL PROCESS

A MANAGEMENT TOOL
TO EVALUATE NECESSARY CONTROLS
FOR
SAFEGUARDING ENTRUSTED ASSETS
FROM
FRAUD, WASTE, ABUSE AND MISMANAGEMEN

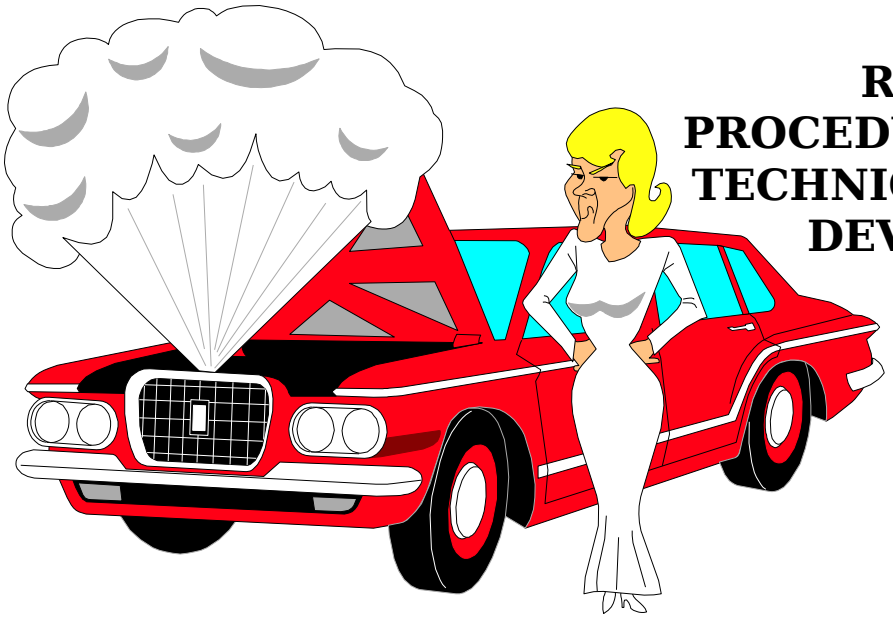


98th Area Support Group
Directorate of Resource Management
Management Control Program (MCP)

MANAGEMENT CONTROL PROCESS

MANAGEMENT CONTROLS ARE:

RULES, PROCEDURES, TECHNIQUES AND DEVICES EMPLOYED BY MANAGERS TO ENSURE WHAT SHOULD OCCUR IN THEIR DAILY OPERATION DOES OCCUR ON A CONTINUING BASIS

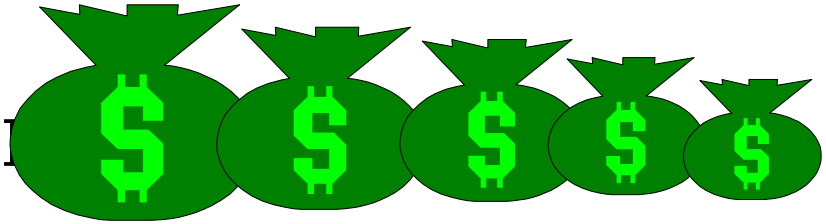


RULES	**=**	**LAWS, REGULATIONS**
PROCEDURES	**=**	**METHODS**
TECHNIQUES	**=**	**SKILLS**
DEVICES	**=**	**SAFES, FILING CABINETS, LOCKS, FENCES, ETC.**

98th Area Support Group
Directorate of Resource Management
Management Control Program (MCP)

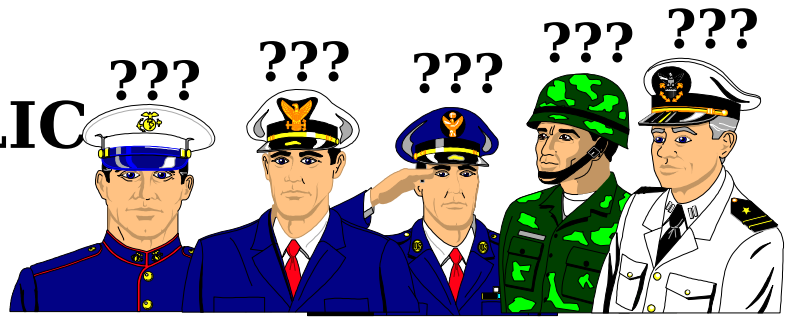
WHY MANAGEMENT CONTROLS?

DECLINING RESOURCES



1980 1985 1990 1995 2000

PERCEPTION OF PUBLIC



REPORTS AND MEDIA
CONGRESSIONAL HEARINGS,
AUDIT REPORTS,
MEDIA

DOD
NOT SAFEGUARDING ASSEST!
REPORTING INACCURATE
AND
UNRELIABLE FINANCIAL DATA!

98th Area Support Group
Directorate of Resource Management
Management Control Program (MCP)

WHY MANAGEMENT CONTROLS ?

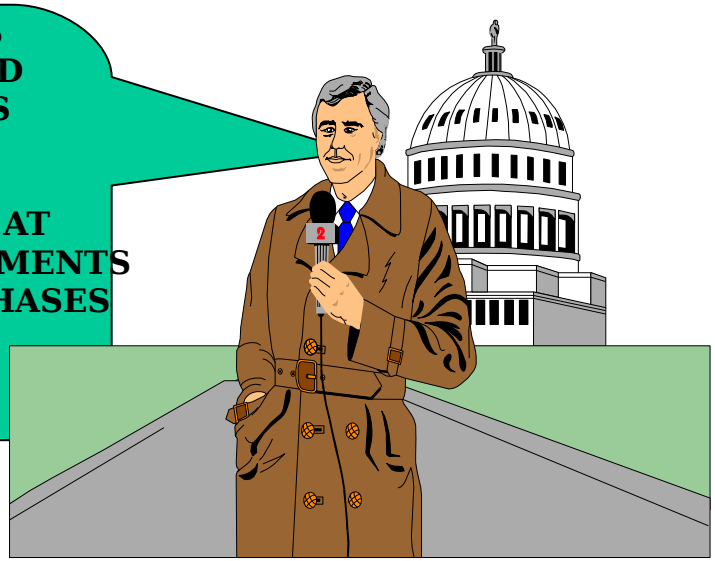
1921 ACCOUNTING AND AUDITING ACT
ORIGINATES INTERNAL CONTROL PROGRAM

1950 ACCOUNTING AND AUDITING ACT
REEMPHASIZED

REQUIRES TO ESTABLISHE ADEQUATE SYTEM OF INTERNAL MANAGEMENT CONTROLS.

REQUIREMENT ON THE BOOKS BUT LITTLE ATTENTION ADDRESSED TO INTERNAL MANAGEMENT CONTROLS.

SIGINIFCANT CASES OF FRAUD, WASTE AND ABUSE IN PROGRAMS ADMINISTERED AT ALL LEVELS OF GOVERNMENTARE AT HAND, i.e.. DUPLICATE PAYMENTS TO CONTRACTORS, PURCHASES OF $400 HAMMER, $600 TOILETSEAT ETC



98th Area Support Group
Directorate of Resource Management
Management Control Program (MCP)

WHY MANAGEMENT CONTROLS ?

1982 FEDERAL MANAGERS FINANCIAL INTEGRITY ACT (Public Law 97-255)

MANDATES REQUIREMENTS TO STRENGTHEN MANAGEMENT CONTROLS THROUGHOUT GOVERNMENT

OFFICE OF MANAGEMENT AND BUDGET Cir. A-123

IMPLEMENTS LAW WITHIN GOVERNMENT

FIVE STANDARDS

PROVIDES REASONABLE ASSURANCE THAT THE OBJECTIVES OF THE OPERATION ARE BEING ACHIEVED EFFECTIVELY AND EFFICIENTLY; RELIABLE FINANCIAL REPORTING; AND COMPLIANCE WITH LAWS AND REGULATIONS.

DOD DIRECTIVE 5010.38

IMPLEMENTS OMB Cir. A-123

AR 11-2 ARMY INTERNAL CONTROL PROGRAM

IMPLEMENTS PUBLIC LAW, OMB AND DOD GUIDANCE BY PRESCRIBING POLICIES AND GUIDANCE FOR THE ARMY MCP

98th Area Support Group
Directorate of Resource Management
Management Control Program (MCP)

WHY MANAGEMENT CONTROLS ?

1983 OFFICE OF MANAGEMENT AND BUDGET Cir. A-123

1986 REVISION OF CIRCULAR

1990 GAO AUDIT OF ARMY INTERNAL MANAGEMENT CONTROL PROGRA

AUDIT REPORT FINDINGS:
*GOOD MANAGEMENT CONTROL FRAME WORK
*ESTABLISHED MANAGEMENT CONTROLS NOT USED
*CHECKLISTS OUTDATED
*NUMEROUS MANAGEMENT CONTROL PROBLEMS
*PRIMARY CAUSE - LACK OF MANAGEMENT COMMITMENT (NON-COMPLIANCE)

1994 AR 11-2 REVISED

MAJOR CHANGES:
*INTERNAL MANAGEMENT CONTROL PROGRAM TO MANAGEMENT CONTROL PROCESS
*RESTRUCTURED THE ARMY'S MANAGEMENT CONTROL PORCESS

1995 TRANSITION YEAR

CHANGE OVER TO MANAGEMENT CONTROL PROCESS

98th Area Support Group
Directorate of Resource Management
Management Control Program

WHAT IS DRM'S ROLE IN MCP IN THE MCP EXECUTION?

- ✓ **HAS MCP OVERSIGHT**
- ✓ **PROVIDES MANAGEMENT CONTROL ADMINISTRATOR**
- ✓ **WHO WILL:**
  - ✎ **PROVIDE MCP ASSISTANCE.**
  - ✎ **DEVELOP LOCAL MCP POLICY AND GUIDANCE.**
  - ✎ **PROVIDE MCP PLAN.**
  - ✎ **PROVIDE ANNUAL CHECKLISTS AND EVALUATION FORM**
  - ✎ **TRACK MATERIAL WEAKNESSES UNTIL COMPLETED.**
  - ✎ **MAINTAIN MCP DOCUMENTATION (COPIES).**
  - ✎ **PREPARE ANNUAL ASSURANCE STATEMENTS**
  - ✎ **CONDUCT MCP TRAINING**
  - ✎ **COORDINATE ALL MCP MATTERS WITH IMA, Europe Regi**

98th Area Support Group
Directorate of Resource Management
Management Control Program

98th ASG MCP
EXECUTION - BASIC ACTIONS

- DESIGNATE AN ASSESSABLE UNIT MANAGER.
- MANAGEMENT CONTROL RESPONSIBILITIES OF KEY MANAGEMENT OFFICIALS ARE DOCUMENTED IN THEIR PERFORMANCE AGREEMENT.
- ESTABLISH A MANAGEMENT CONTROL PLAN.
- CONDUCT MANAGEMENT CONTROL EVALUATIONS IN ACCORDANCE WITH MANAGEMENT CONTROL PLAN.
- IDENTIFY AND CORRECT MATERIAL WEAKNESSES.
- RECORD KEEPING.
- PROVIDE MCP TRAINING

98th Area Support Group
Directorate of Resource Management
Management Control Program (MCP)

KEY PLAYERS

COMMANDER
COLONEL 06
ASSESSABLE UNIT MANAGER

THESE ACTIVITIES REQUIRE ASG COMMANDER'S OR XO'S SIGNATURE

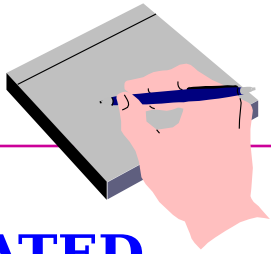
- S-1
- S2/3
- IG
- Safety
- DOL
- DPCA
- DPW
- Chaplain
- PMO
- EEO/EO
- PAO
- HHC
- IR

BSB COMMANDERS ARE AUTHORIZED TO SIGN DA FORMS 11-2-R

235th BSB COMMANDER* LTC 05		279th BSB COMMANDER* LTC 05		280th BSB COMMANDER* LTC 05		417th BSB COMMANDER* LTC 05	
S-1	DPW	S-1	DPW	S-1	DPW	S-1	DPW
Chaplain	DCA	Chaplain	DCA	Chaplain	DCA	Chaplain	DCA
DOL	PMO	DOL	PMO	DOL	PMO	DOL	PMO
SAFETY	S2/3	SAFETY	S2/3	SAFETY	S2/3	SAFETY	S2/3
EEO	PAO	EEO	PAO	EEO	PAO	EEO	PAO
EO	HHD	EO	HHD	EO	HHD	EO	HHD

98th Area Support Group
Directorate of Resource Management
Management Control Program
(MCP)

PERFORMANCE AGREEMENT



ASSESSABLE UNIT MANAGERS (AUMs), DESIGNATED AUMs
AND KEY MANAGEMENT OFFICIALS HAVE A MANDATORY
REQUIREMENT TO STATE THEIR MANAGEMENT CONTROL RESPONSIBILITIES IN THEIR PERFORMANCE

SAMPLE
PERFORMANCE AGREEMENT STATEMENT

"AS (DESIGNATED) ASSESSABLE UNIT MANAGER, COMPLIES WITH AR 11-2 AND ENSURES THAT MANAGEMENT CONTROLS ARE IN PLACE ANDWORKING AS INTENDED. CORRECTS ANY MANAGEMENT PROCESSES NOT MEETING THE MINIMUM STANDARDS AS SET FORTH BY THE COMPTROLLER GENERAL STANDARDS."

98th Area Support Group
Directorate of Resource Management
Management Control Program (MCP)

MANAGEMENT CONTROL PLAN

- A written 5-year plan, developed by higher headquarters.
- Describes the functions to be evaluated
- Specifies when to evaluate
- States who will evaluate
- Tells where to find the controls checklist
- Can be tailored to fit or[illegible]al requirement.

98th Area Support Group
Directorate of Resource Management
Management Control Program (MCP)

MANAGEMENT CONTROL PROCESS PLAN

To download the Management Control Process Plan, click here

98th Area Support Group
Directorate of Resource Management
Management Control Program
(MCP)

MANAGEMENT CONTROL EVALUATION

A MANAGEMENT CONTROL EVALUATION IS A DETAILED, SYSTEMATIC, AND COMPREHENSIVE EXAMINATION OF KEY MANAGEMENT CONTROLS TO DETERMINE WHETHER THEY ARE IN PLACE, BEING USED AS INTENDED, AND EFFECTIVE IN ACHIEVING THEIR PURPOSE.

CONDUCTED IN ONE OF TWO WAYS

MANGEMENT CONTROL EVALUATION CHECK LIST,
PUBLISHED IN AR.

EXISTING MANAGEMENT REVIEW PROCESSES
THAT MEET THE BASIC REQUIREMENTS OF A MANAGEMENT CONTROL EVALUATION

- COMMAND SUPPLY DISCIPLINE PROGRAM
- COMMAND INSPECTION PROGRAM
- INTERNAL REVIEW AND AUDIT

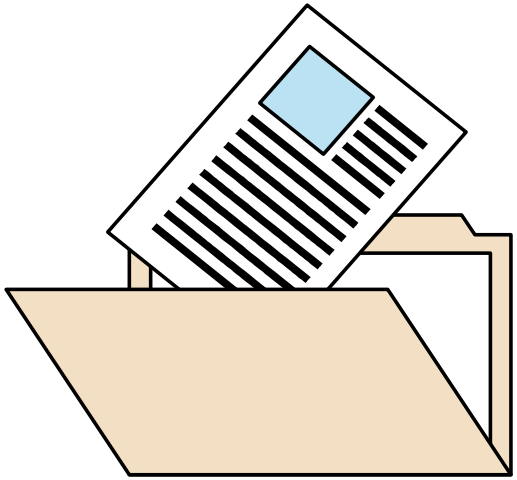
98th Area Support Group
Directorate of Resource Management
Management Control Program (MCP)

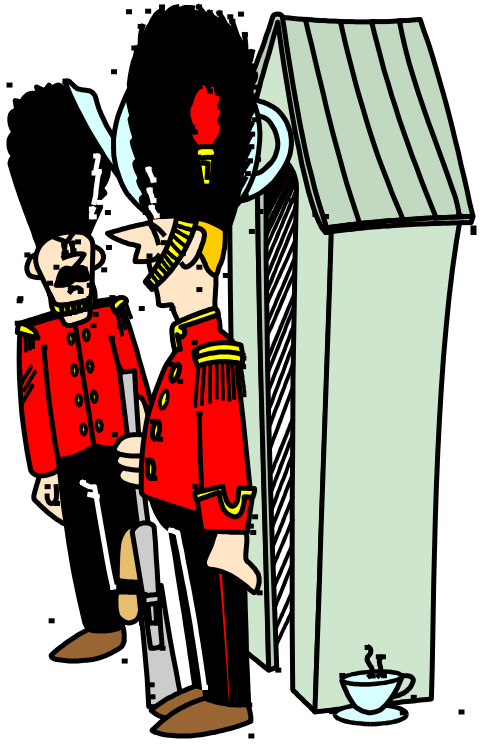
MANAGEMENT CONTROL EVALUATION

EVALUATOR MUST BASE RESULTS ON <u>ACTUAL TESTING</u> OF KEY CONTROLLS.

APPROACHES TO TEST EFFECTIVENESS OF KEY MANAGEMENT CONTROLS:

- **DIRECT OBSERVATION**
- **FILE / DOCUMENT ANALYSIS**
- **SAMPLING**
- **SIMULATION**





98th Area Support Group
Directorate of Resource Management
Management Control Program (MCP)

MANAGEMENT CONTROL EVALUATION

THE GAO STANDARDS

A MUST FOR EVERY GOVERNMENT EMPLOYEE !!

- Control Environment
- Risk Assessment
- Control Activities
- Information and Communication
- Monitoring

STANDARDS CONSTITUTE BROAD CRITERIA AGAINST WHICH SYSTEMS ARE TO BE EVALUATED AND APPLY TO ALL OPERATIONS AND ADMINISTRATIVE FUNCTIONS IN FEDERAL GOVERNMENT

98th Area Support Group
Directorate of Resource Management
Management Control Program

DA Form 11-2-R

MCP ADMINISTRATOR

MANAGEME ... ATION NUMBER

For use of this form, see AR 11-2; the proponent agency is ASA(FM).

2. DATE OF REGULATION
August 1994

SAMPLE

3. ASSESSABLE UNIT
98TH ASG DRM, Unit 26622, APO AE 09244

4. FUNCTION
Management Control Process

5. METHOD OF EVALUATION *(Check one)*

☒ a. CHECKLIST ☐ b. ALTERNATIVE METHOD *(Indicate method)*

APPENDIX *(Enter appropriate letter)*

6. EVALUATION CONDUCTED BY

a. NAME *(Last, First, MI)*
KJOSA, ESTHER I.

b. DATE OF EVALUATION
1 August 1996

7. REMARKS *(Continue on reverse or use additional sheets of plain paper)*

I used the document analysis method to test and evaluate the test questions. No material weaknesses were detected.

Test question C-4.c.: USAREUR Management Control Process Plan (MCPP) is used as a baseline to determine manage-ment control responsibilities and required actions in the 98th ASG. However, since all identified functions on the USAREUR MCPP are not conducted or performed throughout the 98th ASG, we modified the plan and established our own. Command Inspections and audits are alternative methods of review.

Test question C-4.d.: ASG/BSB commanders and ASG managers were briefed on FY96 Management Control require-ments. Written guidance was issued to organizations (ref.: 98th ASG DRM memo, 1 Mar 96) and due to the geographical location of our BSBs, questions related to management controls were answered over the phone or via email.

Test question C-4.e.: ASG and BSB commanders were informed to include an explicit statement of management control responsibility in their OER report (ref: 98th ASG DRM memo, 18 Jul 96).

Test question C-4.f.: Annually, HQDA issues guidance to USAREUR ODCSRM. Then, USAREUR establishes a MCPP which describes how key management controls will be evaluated over a five-year period to the ASG Management Control Administrators. The 98th ASG DRM uses the MCPP as a baseline.

Test question C-4.g.: Organizations throughout the 98th ASG will conduct required assessments. Managers were informed to report any material weaknesses and submit an Annual Assurance Statement to the 98th ASG (ref: 98th ASG DRM memo, 2 Jul 96).

Test question C-4.h.: Since we are not aware of all material weaknesses detected by various sources, we informed ASG managers and BSB commanders to report them to the 98th ASG DRM (ref: 98th ASG DRM memo, 2 Jul 96).

8. CERTIFICATION

I certify that the key management controls in this function have been evaluated in accordance with provisions of AR 11-2, Management Control. I also certify that corrective action has been initiated to resolve any deficiencies detected. These deficiencies and corrective actions *(if any)* are described above or in attached documentation. This certification statement and any supporting documentation will be retained on file subject to audit/inspection until superseded by a subsequent management control evaluation.

a. ASSESSABLE UNIT MANAGER

(1) TYPED NAME AND TITLE
ROGER W. JONES, COL, AR, Commanding

b. DATE CERTIFIED
5 Jul 96

(2) SIGNATURE

ROGER W. JONES

DA FORM 11-2-R, JUL 94 EDITION OF JAN 94 IS OBSOLETE.

MCP ADMINISTRATOR

ASSSESSABLE UNIT MANAGER DESIGNEE

MUST STATE EVALUATION METHOD: SAMPLING, DIRECT OBSERVATION, FILE/DOCUMENT ANALYSIS OR SIMULATION. MUST INDICATE MATERIAL WEAKNESSES IF ANY.

ONLY THE ASSESSABLE UNIT MANAGER CAN SIGN

98th Area Support Group
Directorate of Resource Management
Management Control Program

HOW TO IDENTIFY A MATERIAL WEAKNESS

SOMETHING DOES NOT FUNCTION RIGHT DURING AN EVALUATION O MANAGEMENT CONTROLS, ASK THESE QUESTIONS:

- **IS IT UNRELIABLE INFORMATION, CAUSING UNSOUND MANAGEMENT DECISIONS?**
- **DOES IT IMPAIR THE MISSION?**
- **WILL THERE BE ADVERSE PUBLICITY?**
- **ARE THERE ANY VIOLATIONS OF LAW OR REGULATIONS?**

IF THE ANSWER IS YES TO ANY OF THE ABOVE QUESTIO IT CONSTITUTES A MATERIAL WEAKNESS

98th Area Support Group
Directorate of Resource Management
Management Control Program
(MCP)

MATERIAL WEAKNESS PROCESSING

DEVELOP CORRECTIVE ACTION PLAN BY FOLLOWING THESE STEPS:

1 **IDENTIFY** **WHO-** needs to do
WHAT, by
WHEN to get it
fixed

2 **PREPARE LIST OF CORRECTIVE ACTIONS**

3 **PRIORITZE LIST**

4 **SET UP MILESTONES**
(MILESTONES HAVE TO BE REALISTIC ACHIEVABLE, BUT AGGRESSIVE)

IF MATERIAL WEAKNESS

IMPAIRS SOUND DECISION MAKING,
IMPAIRS MISSION,
CAUSES ADVERSE PUBLICIY,
VIOLATES LAW OR REGULATIONS,

ET IT RESOLVED!

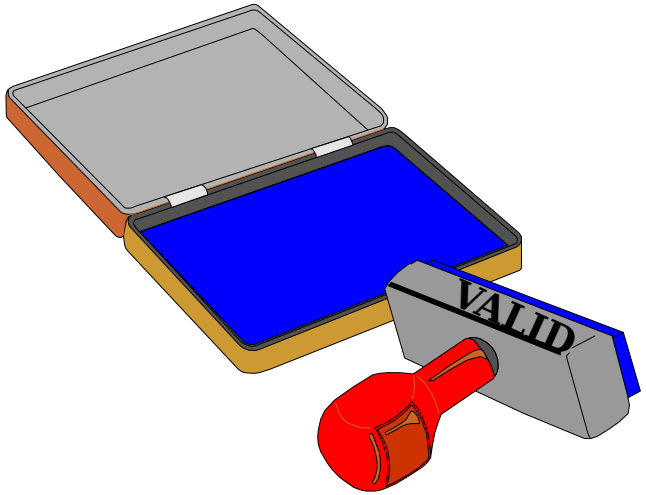
98th Area Support Group
Directorate of Resource Management
Management Control Program (MCP)

MATERIAL WEAKNESS CORRECTION VALIDATION

ONCE A MATERIAL WEAKNESS IS CORRECTED IT
MUST BE VALIDATED
THAT THESE CONTROLS ARE WORKING AS INTENDED.

WHO WILL CONDUCT THE VALIDATION?

AN INDIVIDUAL THAT FITS THESE CRITERIA:



- **INDEPENDENT**
- **UNBIASED**
- **OUTSIDE PARTY**
- **NOT PART OF THEIR JOB**
- **NOT TIED TO THEIR PERFOMANCE APPRAISA**

98th Area Support Group
Directorate of Resource Management
Management Control Program

MATERIAL WEAKNESS FORM

MW DESCRPTION SHORT AND TO THE POINT

Local ID# ___

Title and Description of Material Weakness:

Functional Category:

Pace of Corrective Action:

Year Identified:

Original Targeted Correction Date:

Targeted Correction Date in Last Year's Report:

Current Target Date:

Reason for Change in Date(s):

Component/Appropriation/Account Number:

Validation Process:

Results Indicators:

Source(s) Identifying Weakness:

Major Milestones in Corrective Action:

A. Completed Milestones:

Date: Milestone:

B. Planned Milestones (Fiscal Year XXXX) :

Date: Milestone:

C. Planned Milestones (Beyond Fiscal Year XXXX):

Date: Milestone:

Point of Contact: _____
Office Address:
Telephone: (DSN)

MATERIAL WEAKNESS FORM SHOULD:

- Include all significant details.
- Be written so someone can can visualize process.
- Longer than one sentence.
- Be one or two paragraphs long.
- Avoid acronyms.
- Be simple and straight.

MILESTONES MUST BE REALISTIC, ACHIEVABLE, BUT AGGRESSIVE

98th Area Support Group
Directorate of Resource Management
Management Control Program
(MCP)

MATERIAL WEAKNESS INSTRUCTIONS

INSTRUCTIONS FOR MATER

Local 98th ASG DRM ID # Your organi
identification # for the MW ___

Title and Description of Material Weakness. The title should be short. The description should permit a full understanding of the problem, its cause and impact by a member of **Congress or the general public**. (If a material weakness was previously reported as corrected and must be reopened, it should not be reported as a new weakness. The material weakness should retain it's earlier title and identification number with a parenthetical notation in the description that it was previously reported as closed in the FY XX annual assurance statement.)

Pace of Corrective Action:

Functional Category: Cite one of the broad DoD functional categories. (Examples: Research, Development, Test, and Evaluation; Major Systems Acquisition; Procurement; Contract Administration; Force Readiness; Manufacturing, Maintenance, and Repair; Supply Operations; Property Management; Communications and/or Intelligence and/or Security; Information Technology; Personnel and/or Organization Management; Support Services; Security Assistance; and Other.)

Year Identified: The FY the weakness was **first** reported in your assurance statement.

Original Targeted Correction Date: The FY that correction was targeted for when the weakness was **first** reported.

Targeted Correction Date in Last Year's Report: The FY that correction was targeted for in last year's report. If this is a new weakness, enter "N/A".

Current Target Date: The FY that correction is now targeted for. If this is a new weakness, enter "N/A".

Reason for Change in Date(s): If the "Current Target Date" is later than the "Targeted Correction Date in Last Year's Report", explain what caused this change. If above two items are the same date or "N/A", enter "N/A". Possible cause could be: Drawdown, deactivating, competent personnel, downsizing, reassignment, abolishment, etc..

Component/Appropriation/Account Number: Component is "Army". Identify the appropriation(s) and account number(s) associated with this correction (i.e., Army/Other Procurement, Army/Acct #).

Validation Process: Indicate the method to be used to validate the effectiveness of the corrective actions and the date that will take place. Indicate if the USAAA or DA Inspector General have a role in this validation. In all instances, validation is conducted by an

on by the Congress and GAO. The Comptroller General expressed concern that many weaknesses are rooted in the failure to comply with existing policy, yet a third of all corrective actions involve policy changes. It is crucial to validate whether a policy change actually corrects a material weakness. **DOD policy now requires that validation occur before material weaknesses are reported as closed and that each material weakness include a validation milestone as the last corrective action.** This means that prior to closing a material weakness, the Assessable Unit Manager (i.e., ASG or BSB Commander) must certify the results on a DA Form 11-2-R, and forward the MW report and a copy of the DA Form 11-2-R to the 98th ASG DRM.

Results Indicators: Describe the beneficial results that have been or will be achieved for the Army by the corrective actions, using quantitative and/or qualitative measures.

Source(s) Identifying Weakness: List all sources, to include: management control evaluations; GAO, DoDIG, USAAA or DA/USAREUR Inspector General findings (**cite the title, number and date of the audit/inspection report**); local inspector general or internal review findings; or other management evaluations.

Major Milestones in Corrective Action: Indicate the major milestones (primary corrective actions) required to correct the weakness. Milestones should be directly related to correction of the weakness and should be stated in the present tense.

Milestone dates should be established only for March or September (i.e., 3/95 or 9/95). These are based on the "as of" dates for the annual statement (30 September) and the Mid-Year Status Report (31 March). Using only semi-annual milestone dates will reduce the need to explain minor slips in milestones.

Milestones may be added or deleted for previously-reported material weaknesses, but an audit trail must be provided. When adding a milestone, enter "(added)" under the new milestone's date. When deleting a milestone, enter "(deleted)" under the date and provide a short explanation of why it was deleted at the end of the milestone description.

A. Completed Milestones:

Date: **Milestone:**

B. Planned Milestones (Fiscal Year 1997):

Date: **Milestone:**

C. Planned Milestones (Beyond Fiscal Year 1997):

Date: **Milestone:**

Point of Contact: The name, office symbol, and telephone number of the individual who is most knowledgeable about and can respond to specific inquiries about the material weakness.

98th Area Support Group
Directorate of Resource Management
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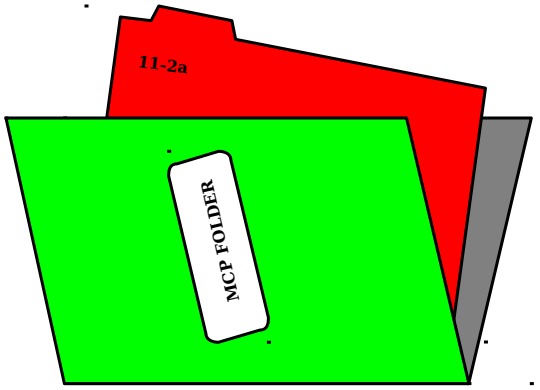
DOCUMENTATION

MCP DOCUMENT FILING SYSTEM



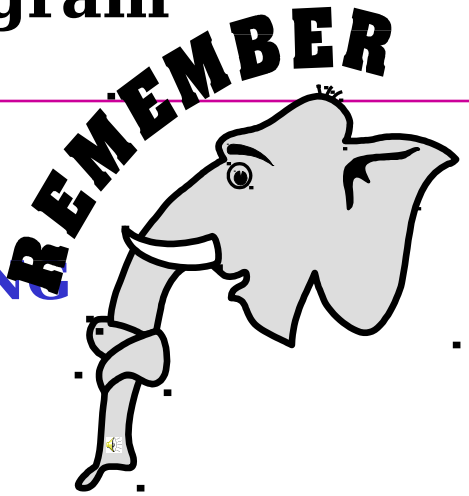
EVERY ACTIVITY WILL MAINTAIN THEIR MCP DOCUMENTATION IN A FOLDER,
UNTIL THE NEXT EVALUATION IS SCHEDULED.

THEY WILL BE RETAINED ON FILE UNDER MARKS NUMBER

RIGINALS STAY WITH ACTIVITY, ONLY COPIES ARE FORWARDED TO MCP ADMINISTRATO

98th Area Support Group
Directorate of Resource Management
Management Control Program
(MCP)

SUMMARY



- HOW MCP CAME ABOUT, IT'S GOVERNING LAW, DIRECTIVES AND REGULATION.
  AR 11-2.

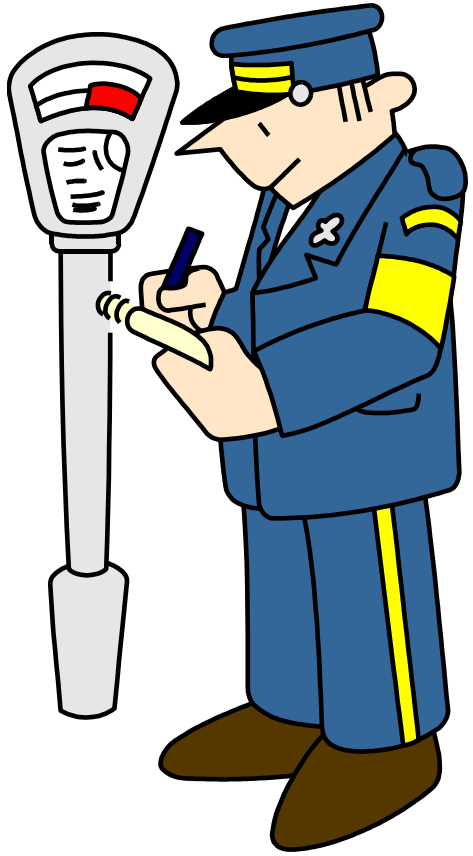
- SHORT VIDEO EXPLAINED THE GENERAL MCP PROCESS

- 98th ASG MCP EXECUTION.
  - TWO WAYS TO CONDUCT AN EVAULATION
  - FOUR METHODS TO EVALUATE, USE BEST SUITED.
  - REPORT MATERIAL WEAKNESSES.
  - ONLY ASSESSABLE UNIT MANAGER CAN SIGN.
  - MCP BINDER FILING SYSTEM
    (ACTIVITY MAINTAINS ORIGINAL)

98th Area Support Group
Directorate of Resource Management
Management Control Program
(MCP)

CLOSING REMARK

PROPER
MANAGEMENT CONTROLS
WILL KEEP YOU
IN CONTROL AT ALL TIMES
AND
WILL PREVENT
WASTE, FRAUD, ABUSE
OR MISMANAGEMENT
OF GOVERNMENT RESOURCES!



98th Area Support Group
Directorate of Resource Management
Management Control Program (MCP)

THE ARMY'S

MANAGEMENT CONTROL PROCESS

ADMINISTRATOR

ANNEMARIE TERHORST

DSN 351-4711

FAX 351-4607

EMAIL: TerhorstA@cmtymail.98asg.army.mil

This information is on the DRM MCP website:

http://www.98asg.wuerzburg.army.mil/drm/MCP/MCP.htm